

Table 1.1. Selected Service Industries—Estimated Receipts for Taxable Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
472	Arrangement of passenger transportation	17,038	16,461	15,354	14,192	13,125
653	Real estate agents and managers	108,639	99,854	90,186	82,667	80,947
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	100,650	94,139	88,961	84,093	79,555
72	Personal services	82,798	77,712	73,905	70,607	66,105
73	Business services	638,500	548,434	484,242	425,075	375,067
75	Automotive repair, services, and parking	119,978	111,444	106,638	99,227	91,865
76	Miscellaneous repair services	52,365	47,895	46,101	44,870	40,683
78	Motion pictures	66,229	62,865	60,279	57,184	53,504
79	Amusement and recreation services	97,512	92,837	85,733	77,452	68,453
80	Health services	444,727	420,361	398,353	376,279	351,419
81	Legal services	141,827	133,015	124,659	116,000	114,603
824	Vocational schools	8,268	7,031	6,190	5,285	4,710
83	Social services	31,970	30,150	27,694	24,858	22,498
84	Museums, art galleries, and botanical and zoological gardens	388	322	273	247	231
87	Engineering, accounting, research, management, and related services	360,823	321,679	292,260	263,835	235,447

See footnotes at end of table.

Table 1.1. Selected Service Industries—Estimated Receipts for Taxable Firms: 1989 Through 1998—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
472	Arrangement of passenger transportation	12,396	11,926	11,438	12,276	11,041
653	Real estate agents and managers	79,206	73,115	63,180	63,023	62,325
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis ..	74,149	71,038	65,284	64,225	61,229
72	Personal services	62,597	59,597	54,620	54,736	51,832
73	Business services	337,403	309,439	287,214	280,699	251,648
75	Automotive repair, services, and parking	84,324	78,511	71,542	73,722	70,961
76	Miscellaneous repair services	36,772	35,238	32,401	32,848	30,064
78	Motion pictures	49,799	45,662	42,838	39,982	36,173
79	Amusement and recreation services	63,651	57,699	51,654	50,126	44,539
80	Health services	335,108	321,653	293,907	271,212	241,558
81	Legal services	112,145	108,443	100,027	97,640	89,144
824	Vocational schools	4,507	4,429	4,183	4,519	4,577
83	Social services	20,146	18,201	16,365	15,509	(NA)
84	Museums, art galleries, and botanical and zoological gardens	222	192	154	144	(NA)
87	Engineering, accounting, research, management, and related services	222,853	215,624	202,696	198,395	183,528

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. See Appendix A, Table A-1.1 for estimated measures of sampling variability (coefficients of variation).

Table 1.2. Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
472	Arrangement of passenger transportation	3.5	7.2	8.2	8.1	5.9
653	Real estate agents and managers	8.8	10.7	9.1	2.1	2.2
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	6.9	5.8	5.8	5.7	7.3
72	Personal services	6.5	5.2	4.7	6.8	5.6
73	Business services	16.4	13.3	13.9	13.3	11.2
75	Automotive repair, services, and parking	7.7	4.5	7.5	8.0	8.9
76	Miscellaneous repair services	9.3	3.9	2.7	10.3	10.6
78	Motion pictures	5.4	4.3	5.4	6.9	7.4
79	Amusement and recreation services	5.0	8.3	10.7	13.1	7.5
80	Health services	5.8	5.5	5.9	7.1	4.9
81	Legal services	6.6	6.7	7.5	1.2	2.2
824	Vocational schools	17.6	13.6	17.1	12.2	4.5
83	Social services	6.0	8.9	11.4	10.5	11.7
84	Museums, art galleries, and botanical and zoological gardens	20.5	17.9	10.5	6.9	4.1
87	Engineering, accounting, research, management, and related services	12.2	10.1	10.8	12.1	5.7

See footnotes at end of table.

Table 1.2. Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
472	Arrangement of passenger transportation	3.9	4.3	-6.8	11.2	16.0
653	Real estate agents and managers	8.3	15.7	0.2	1.1	5.7
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	4.4	8.8	1.6	4.9	4.4
72	Personal services	5.0	9.1	-0.2	5.6	7.2
73	Business services	9.0	7.7	2.3	11.5	12.7
75	Automotive repair, services, and parking	7.4	9.7	-3.0	3.9	7.4
76	Miscellaneous repair services	4.4	8.8	-1.4	9.3	8.7
78	Motion pictures	9.1	6.6	7.1	10.5	13.9
79	Amusement and recreation services	10.3	11.7	3.0	12.5	7.9
80	Health services	4.2	9.4	8.4	12.3	8.9
81	Legal services	3.4	8.4	2.4	9.5	9.2
824	Vocational schools	1.8	5.9	-7.4	-1.3	7.4
83	Social services	10.7	11.2	5.5	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens	15.6	24.7	6.9	(NA)	(NA)
87	Engineering, accounting, research, management, and related services	3.4	6.4	2.2	8.1	14.4

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. See Appendix A, Table A-1.1 for estimated measures of sampling variability (coefficients of variation).

Table 1.3. Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
703, 704	Camps and membership lodging	993	929	877	846	836
792, 7991, 7997, 7999	Selected amusement and recreation services ¹ ..	15,360	14,600	13,299	12,778	11,560
80	Health services	436,078	414,990	401,047	385,210	363,112
81	Legal aid societies and similar legal services ...	1,599	1,446	1,259	1,278	1,241
823	Libraries	934	850	754	730	655
824	Vocational schools	943	871	772	696	612
83	Social services	90,458	83,235	75,240	70,303	63,493
84	Museums, art galleries, and botanical and zoological gardens	6,566	6,231	4,729	4,295	3,972
86 (pt.)	Selected membership organizations ²	55,955	51,098	48,897	45,873	41,907
873	Research, development, and testing services ..	18,732	16,839	14,906	14,493	13,919
8731	Commercial physical and biological research .	6,770	5,950	5,703	5,951	(NA)
8733	Noncommercial research organizations	10,753	9,953	8,293	7,688	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	7,761	6,583	4,821	3,732	3,119

See footnotes at end of table.

Table 1.3. **Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
703, 704	Camps and membership lodging	817	808	782	798	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services ¹ ..	10,279	8,993	8,160	7,922	7,163
80	Health services	345,081	324,416	298,168	267,858	(NA)
81	Legal aid societies and similar legal services ...	1,190	1,161	1,162	1,088	944
823	Libraries	606	527	481	476	(NA)
824	Vocational schools	569	549	486	507	(NA)
83	Social services	59,052	53,673	49,055	45,255	(NA)
84	Museums, art galleries, and botanical and zoological gardens	3,615	3,199	3,048	2,871	(NA)
86 (pt.)	Selected membership organizations ²	39,426	36,256	33,288	31,458	(NA)
873	Research, development, and testing services ..	13,180	12,534	11,463	11,035	9,975
8731	Commercial physical and biological research .	(NA)	(NA)	(NA)	(NA)	(NA)
8733	Noncommercial research organizations	(NA)	(NA)	(NA)	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	2,588	2,246	2,150	1,933	1,494

NA Not available.

¹Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

²Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.4. Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1989 Through 1998

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
703, 704	Camps and membership lodging	6.9	5.9	3.7	1.2	2.3
792, 7991, 7997, 7999	Selected amusement and recreation services ¹ ..	5.2	9.8	4.1	10.5	12.5
80	Health services	5.1	3.5	4.1	6.1	5.2
81	Legal aid societies and similar legal services ...	10.6	14.9	-1.5	3.0	4.3
823	Libraries	9.9	12.7	3.3	11.5	8.1
824	Vocational schools	8.3	12.8	10.9	13.7	7.6
83	Social services	8.7	10.6	7.0	10.7	7.5
84	Museums, art galleries, and botanical and zoological gardens	5.4	31.8	10.1	8.1	9.9
86 (pt.)	Selected membership organizations ²	9.5	4.5	6.6	9.5	6.3
873	Research, development, and testing services ..	11.2	13.0	2.8	4.1	5.6
8731	Commercial physical and biological research .	13.8	4.3	-4.2	(NA)	(NA)
8733	Noncommercial research organizations	8.0	20.0	7.9	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	17.9	36.5	29.2	19.7	20.5

See footnotes at end of table.

Table 1.4. Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1989 Through 1998—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
703, 704	Camps and membership lodging	1.1	3.3	-2.0	(NA)	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services ¹ ..	14.3	10.2	3.0	10.6	10.1
80	Health services	6.4	8.8	11.3	(NA)	(NA)
81	Legal aid societies and similar legal services ...	2.5	-0.1	6.8	15.3	21.8
823	Libraries	15.0	9.6	1.1	(NA)	(NA)
824	Vocational schools	3.6	13.0	-4.1	(NA)	(NA)
83	Social services	10.0	9.4	8.4	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens	13.0	5.0	6.2	(NA)	(NA)
86 (pt.)	Selected membership organizations ²	8.7	8.9	5.8	(NA)	(NA)
873	Research, development, and testing services ..	5.2	9.3	3.9	10.6	10.7
8731	Commercial physical and biological research .	(NA)	(NA)	(NA)	(NA)	(NA)
8733	Noncommercial research organizations	(NA)	(NA)	(NA)	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	15.2	4.5	11.2	29.4	24.4

NA Not available.

¹Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

²Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.5. Selected Service Industries—Estimated Expenses for Tax-Exempt Firms: 1994 Through 1998

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
703, 704 792, 7991, 7997, 7999	Camps and membership lodging	959	871	863	837	827
80	Selected amusement and recreation services ¹ ..	13,975	13,302	12,502	12,136	11,312
81	Health services	422,140	397,935	389,378	372,978	355,991
823	Legal aid societies and similar legal services ...	1,562	1,402	1,208	1,250	1,205
824	Libraries	851	765	733	680	634
83	Vocational schools	835	753	683	634	571
84	Social services	84,142	74,881	67,890	63,354	56,525
86 (pt.)	Museums, art galleries, and botanical and zoological gardens	4,671	4,105	3,897	3,613	3,480
873	Selected membership organizations ²	51,197	47,402	45,438	42,705	38,691
8731	Research, development, and testing services ..	17,449	15,840	14,678	13,866	13,299
8733	Commercial physical and biological research .	6,527	5,783	5,625	5,846	(NA)
874 ex. 8744	Noncommercial research organizations	9,819	9,154	8,216	7,230	(NA)
	Management and public relations services, except facilities support management services	7,263	6,246	4,540	3,510	2,916

NA Not available.

¹Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

²Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.6. Selected Service Industries—Estimated Year-to-year Percent Change in Expenses for Tax-Exempt Firms: 1994 Through 1998

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994
703, 704	Camps and membership lodging	10.1	0.9	3.1	1.2
792, 7991, 7997, 7999	Selected amusement and recreation services ¹	5.1	6.4	3.0	7.3
80	Health services	6.1	2.2	4.4	4.8
81	Legal aid societies and similar legal services	11.4	16.1	-3.4	3.7
823	Libraries	11.2	4.4	7.8	7.3
824	Vocational schools	10.9	10.2	7.7	11.0
83	Social services	12.4	10.3	7.2	12.1
84	Museums, art galleries, and botanical and zoological gardens	13.8	5.3	7.9	3.8
86 (pt.)	Selected membership organizations ²	8.0	4.3	6.4	10.4
873	Research, development, and testing services	10.2	7.9	5.9	4.3
8731	Commercial physical and biological research	12.9	2.8	-3.8	(NA)
8733	Noncommercial research organizations	7.3	11.4	13.6	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	16.3	37.6	29.3	20.4

NA Not available.

¹Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

²Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	17,038	16,461	15,354	14,192	13,125
4724	Travel agencies	11,096	10,952	10,177	9,313	8,660
4725	Tour operators	2,904	2,819	2,826	2,599	2,432
	Hotels, Rooming Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	100,650	94,139	88,961	84,093	79,555
701	Hotels and motels	97,067	90,822	85,840	81,104	76,696
703	Camps and recreational vehicle parks	2,784	2,534	2,414	2,359	2,238

See footnotes at end of table.

Table 2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	12,396	11,926	11,438	12,276	11,041
4724	Travel agencies	8,280	8,105	7,675	7,985	(NA)
4725	Tour operators	2,175	2,009	1,921	2,055	(NA)
	Hotels, Rooming Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	74,149	71,038	65,284	64,225	61,229
701	Hotels and motels	71,519	68,508	63,082	61,991	59,087
703	Camps and recreational vehicle parks	2,064	2,006	1,647	1,695	1,594

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in Table 2.3. Expense estimates for tax-exempt firms and organizations are shown in Table 2.4. See Appendix A, Table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Table 2.2. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	3.5	7.2	8.2	8.1	5.9
4724	Travel agencies	1.3	7.6	9.3	7.5	4.6
4725	Tour operators	3.0	-0.2	8.7	6.9	11.8
	Hotels, Rooming Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	6.9	5.8	5.8	5.7	7.3
701	Hotels and motels	6.9	5.8	5.8	5.7	7.2
703	Camps and recreational vehicle parks	9.9	5.0	2.3	5.4	8.4

See footnotes at end of table.

Table 2.2. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation	3.9	4.3	-6.8	11.2	16.0
4724	Travel agencies	2.2	5.6	-3.9	(NA)	(NA)
4725	Tour operators	8.3	4.6	-6.5	(NA)	(NA)
	Hotels, Rooming Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	4.4	8.8	1.6	4.9	4.4
701	Hotels and motels	4.4	8.6	1.8	4.9	4.6
703	Camps and recreational vehicle parks	2.9	21.8	-2.8	6.3	-3.5

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in Table 2.3. Expense estimates for tax-exempt firms and organizations are shown in Table 2.4. See Appendix A, Table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Table 2.3. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Revenue for Tax-Exempt Firms: 1994 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
703, 704	Camps and membership lodging	993	929	877	846	836
703	Camps and recreational vehicle parks	503	478	439	404	388
704	Organization hotels and lodging houses, on membership basis	490	451	438	442	448

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.4. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1994 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
703, 704	Camps and membership lodging	6.9	5.9	3.7	1.2	2.3
703	Camps and recreational vehicle parks	5.2	8.9	8.7	4.1	3.5
704	Organization hotels and lodging houses, on membership basis	8.6	3.0	-0.9	-1.3	1.4

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.5. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Expenses for Tax-Exempt Firms: 1994 Through 1998

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
703, 704	Camps and membership lodging	959	871	863	837	827
703	Camps and recreational vehicle parks	485	449	434	408	384
704	Organization hotels and lodging houses, on membership basis	475	422	429	429	443

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.6. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Expenses for Tax-Exempt Firms: 1994 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
703, 704	Camps and membership lodging	10.1	0.9	3.1	1.2	1.2
703	Camps and recreational vehicle parks	8.0	3.5	6.4	6.3	3.5
704	Organization hotels and lodging houses, on membership basis	12.6	-1.6	-	-3.2	-0.7

- Represents zero.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 3.1. Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
72	Personal services	82,798	77,712	73,905	70,607	66,105
721	Laundry, cleaning, and garment services	24,044	22,825	21,533	20,709	19,741
7211	Power laundries, family and commercial ...	847	821	875	932	906
7212	Garment pressing and agents for laundries and drycleaners	1,016	757	605	585	(NA)
7213	Linen supply	2,861	2,816	2,601	2,576	2,573
7215	Coin-operated laundries and dry cleaning ..	3,784	3,659	3,468	3,352	3,074
7216	Dry cleaning plants, except rug cleaning ...	5,792	5,689	5,477	5,493	5,432
7217	Carpet and upholstery cleaning	2,848	2,705	2,544	2,353	2,292
7218	Industrial launderers	5,702	5,218	4,977	4,492	4,110
7221	Photographic studios, portrait	6,190	5,969	5,814	5,692	5,093
7231	Beauty shops	19,143	18,123	16,986	16,382	15,152
7241	Barber shops	1,789	1,768	1,639	1,609	1,558
7261	Funeral service and crematories	11,382	10,616	10,034	9,437	8,571
7291	Tax return preparation services	3,688	3,142	2,947	2,608	2,732

See footnotes at end of table.

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
72	Personal services	62,597	59,597	54,620	54,736	51,832
721	Laundry, cleaning, and garment services	19,075	18,805	17,579	17,347	16,616
7211	Power laundries, family and commercial ...	913	898	830	818	824
7212	Garment pressing and agents for laundries and drycleaners	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply	2,570	2,672	2,496	2,387	2,283
7215	Coin-operated laundries and dry cleaning ..	2,949	2,931	3,072	3,214	2,927
7216	Dry cleaning plants, except rug cleaning ...	5,354	5,467	4,538	4,412	4,758
7217	Carpet and upholstery cleaning	2,200	1,946	1,764	1,692	1,410
7218	Industrial launderers	3,780	3,656	3,487	3,311	3,237
7221	Photographic studios, portrait	4,734	4,280	3,922	3,749	3,412
7231	Beauty shops	14,608	14,436	13,138	12,841	12,527
7241	Barber shops	1,514	1,515	1,466	1,439	1,390
7261	Funeral service and crematories	8,193	7,588	7,119	6,825	6,396
7291	Tax return preparation services	2,239	1,838	1,643	1,455	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Table 3.2. Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
72	Personal services	6.5	5.2	4.7	6.8	5.6
721	Laundry, cleaning, and garment services	5.3	6.0	4.0	4.9	3.5
7211	Power laundries, family and commercial ...	3.2	-6.2	-6.1	2.9	-0.8
7212	Garment pressing and agents for laundries and drycleaners	34.2	25.1	3.4	(NA)	(NA)
7213	Linen supply	1.6	8.3	1.0	0.1	0.1
7215	Coin-operated laundries and dry cleaning ..	3.4	5.5	3.5	9.0	4.2
7216	Dry cleaning plants, except rug cleaning ...	1.8	3.9	-0.3	1.1	1.5
7217	Carpet and upholstery cleaning	5.3	6.3	8.1	2.7	4.2
7218	Industrial launderers	9.3	4.8	10.8	9.3	8.7
7221	Photographic studios, portrait	3.7	2.7	2.1	11.8	7.6
7231	Beauty shops	5.6	6.7	3.7	8.1	3.7
7241	Barber shops	1.2	7.9	1.9	3.3	2.9
7261	Funeral service and crematories	7.2	5.8	6.3	10.1	4.6
7291	Tax return preparation services	17.4	6.6	13.0	-4.5	22.0

See footnotes at end of table.

Table 3.2. **Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
72	Personal services	5.0	9.1	-0.2	5.6	7.2
721	Laundry, cleaning, and garment services	1.4	7.0	1.3	4.4	5.8
7211	Power laundries, family and commercial ...	1.7	8.2	1.5	-0.7	-5.8
7212	Garment pressing and agents for laundries and drycleaners	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply	-3.8	7.1	4.6	4.6	0.3
7215	Coin-operated laundries and dry cleaning ..	0.6	-4.6	-4.4	9.8	16.8
7216	Dry cleaning plants, except rug cleaning ...	-2.1	20.5	2.9	-7.3	2.2
7217	Carpet and upholstery cleaning	13.1	10.3	4.3	20.0	6.3
7218	Industrial launderers	3.4	4.8	5.3	2.3	5.0
7221	Photographic studios, portrait	10.6	9.1	4.6	9.9	4.6
7231	Beauty shops	1.2	9.9	2.3	2.5	8.7
7241	Barber shops	-0.1	3.3	1.9	3.5	-3.1
7261	Funeral service and crematories	8.0	6.6	4.3	6.7	3.2
7291	Tax return preparation services	21.8	11.9	12.9	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
	Business Services					
73	Business services	638,500	548,434	484,242	425,075	375,067
731	Advertising	37,641	33,832	30,634	27,068	24,212
7311	Advertising agencies	25,874	23,408	21,355	19,347	17,259
7312	Outdoor advertising services	3,235	3,028	2,701	2,377	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	9,754	9,152	8,612	7,729	7,092
7322	Adjustment and collection services	5,084	4,921	4,712	4,378	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services	30,678	28,212	25,947	24,437	22,307
7331	Direct mail advertising services	9,756	9,257	8,204	7,532	7,312
7334	Photocopying and duplicating services	6,211	5,767	5,669	5,607	(NA)
7335	Commercial photography	2,249	2,154	2,093	1,967	(NA)
7336	Commercial art and graphic design	9,427	8,241	7,311	6,795	6,277
7338	Secretarial and court reporting services	3,035	2,793	2,670	2,537	(NA)
734	Services to dwellings and other buildings	38,345	33,530	30,569	27,451	25,718
7342	Disinfecting and pest control services	7,732	6,802	6,308	5,848	5,333
7349	Building cleaning and maintenance services, n.e.c	30,613	26,728	24,261	21,603	20,385
735	Miscellaneous equipment rental and leasing	36,233	32,639	30,860	29,505	26,440
7352	Medical equipment rental and leasing	3,958	3,895	3,669	3,088	2,997
7353	Heavy construction equipment rental and leasing	7,477	6,731	6,090	5,740	4,836
7359	Equipment rental and leasing, n.e.c	24,798	22,013	21,101	20,677	18,607
736	Personnel supply services	94,000	79,972	68,580	59,367	47,984
7361	Employment agencies	13,803	11,738	8,988	7,730	6,541
7363	Help supply services	80,197	68,234	59,592	51,637	41,443
737	Computer programming, data processing, and other computer related services	258,783	215,286	184,424	156,385	135,578
7371	Computer programming services	64,235	50,096	42,097	35,053	31,069
7372	Prepackaged software	50,448	43,135	39,319	33,249	28,864
7373	Computer integrated systems design	31,793	26,143	20,233	17,485	17,037
7374	Computer processing and data preparation and processing services	45,809	43,370	41,045	35,607	29,177
7375	Information retrieval services	12,285	9,078	6,912	5,343	4,559
7376	Computer facilities management services	4,026	3,390	2,916	2,856	2,652
7377	Computer rental and leasing	4,606	3,851	3,320	2,937	2,658
7378	Computer maintenance and repair	15,433	13,514	12,095	10,678	9,277
7379	Computer related services, n.e.c	30,148	22,709	16,487	13,176	10,285
738	Miscellaneous business services	133,067	115,811	104,616	93,133	85,736
7381	Detective, guard, and armored car services	14,943	14,468	13,482	11,935	10,766
7382	Security systems services	6,678	5,910	5,395	5,259	4,642
7384	Photofinishing laboratories	7,741	7,670	7,258	6,796	6,555
	Legal Services					
81	Legal services	141,827	133,015	124,659	116,000	114,603
	Engineering, Accounting, Research, Management, and Related Services					
87	Engineering, accounting, research, management, and related services	360,823	321,679	292,260	263,835	235,447
871	Engineering, architectural, and surveying services	124,212	111,172	102,203	93,467	85,805
8711	Engineering services	96,429	88,264	80,276	73,878	68,099
8712	Architectural services	22,979	18,796	18,420	16,487	14,779
8713	Surveying services	4,805	4,112	3,507	3,103	2,927
8721	Accounting, auditing, and bookkeeping services	65,414	58,855	54,401	48,769	42,633
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	37,799	34,940	30,824	26,812	25,570
8731	Commercial physical and biological research	21,370	19,273	16,754	14,421	13,798
8732	Commercial economic, sociological, and educational research	9,052	9,031	8,221	6,850	6,579
8734	Testing laboratories	7,377	6,636	5,850	5,540	5,193
874	Management and public relations services	133,398	116,712	104,831	94,787	81,439
8741	Management services	36,370	30,507	27,813	27,611	24,328
8742	Management consulting services	70,663	61,347	53,397	46,430	38,506
8743	Public relations services	6,140	5,389	4,483	3,972	3,571
8744	Facilities support management services	4,991	5,009	5,172	4,758	5,191
8748	Business consulting services, n.e.c	15,234	14,460	13,966	12,016	9,843

See footnotes at end of table.

Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1989 Through 1998—Continued

[Dollar volume estimates are in millions of dollars.]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
Business Services						
73	Business services	337,403	309,439	287,214	280,699	251,648
731	Advertising	23,416	22,672	21,330	21,986	20,277
7311	Advertising agencies	16,711	15,956	15,200	16,089	14,849
7312	Outdoor advertising services	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6,965	6,377	6,016	5,827	5,380
7322	Adjustment and collection services	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services	21,904	20,990	20,421	20,775	19,697
7331	Direct mail advertising services	7,346	6,805	6,546	6,956	5,975
7334	Photocopying and duplicating services	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design	6,018	6,168	6,129	6,069	(NA)
7338	Secretarial and court reporting services	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings	23,476	23,586	22,424	22,343	20,264
7342	Disinfecting and pest control services	5,044	4,928	4,811	4,526	4,055
7349	Building cleaning and maintenance services, n.e.c	18,432	18,658	17,613	17,817	16,209
735	Miscellaneous equipment rental and leasing	24,553	22,782	22,585	23,083	21,038
7352	Medical equipment rental and leasing	3,344	3,210	2,783	2,511	2,197
7353	Heavy construction equipment rental and leasing	4,393	4,090	4,537	5,091	(NA)
7359	Equipment rental and leasing, n.e.c	16,816	15,482	15,265	15,481	(NA)
736	Personnel supply services	42,149	38,710	33,445	32,540	28,636
7361	Employment agencies	5,624	4,981	5,153	6,160	5,413
7363	Help supply services	36,525	33,729	28,292	26,380	23,223
737	Computer programming, data processing, and other computer related services	117,920	104,651	94,363	88,299	78,653
7371	Computer programming services	27,352	24,973	23,376	21,318	(NA)
7372	Prepackaged software	25,188	21,236	18,306	16,523	(NA)
7373	Computer integrated systems design	16,212	15,177	13,751	12,916	(NA)
7374	Computer processing and data preparation and processing services	23,716	20,447	18,824	17,820	(NA)
7375	Information retrieval services	4,277	3,931	3,691	3,547	(NA)
7376	Computer facilities management services	2,557	2,608	2,206	1,994	(NA)
7377	Computer rental and leasing	2,482	2,385	2,396	2,644	(NA)
7378	Computer maintenance and repair	8,291	7,660	6,919	7,000	(NA)
7379	Computer related services, n.e.c	7,845	6,234	4,894	4,537	(NA)
738	Miscellaneous business services	77,020	69,671	66,630	65,846	57,703
7381	Detective, guard, and armored car services	10,250	9,670	9,555	9,018	(NA)
7382	Security systems services	4,027	3,629	3,381	3,406	(NA)
7384	Photofinishing laboratories	6,357	5,678	5,675	5,604	5,696
Legal Services						
81	Legal services	112,145	108,443	100,027	97,640	89,144
Engineering, Accounting, Research, Management, and Related Services						
87	Engineering, accounting, research, management, and related services	222,853	215,624	202,696	198,395	183,528
871	Engineering, architectural, and surveying services	83,376	83,033	80,716	80,519	74,170
8711	Engineering services	67,067	67,716	65,788	64,791	(NA)
8712	Architectural services	13,534	12,682	12,279	13,021	(NA)
8713	Surveying services	2,775	2,635	2,649	2,707	(NA)
8721	Accounting, auditing, and bookkeeping services	39,807	37,191	33,738	32,593	32,291
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	24,644	22,910	20,886	20,434	18,125
8731	Commercial physical and biological research	13,132	11,850	10,705	10,629	9,342
8732	Commercial economic, sociological, and educational research	6,522	6,250	5,734	5,629	5,288
8734	Testing laboratories	4,990	4,810	4,447	4,176	3,495
874	Management and public relations services	75,026	72,490	67,356	64,849	58,942
8741	Management services	23,373	23,774	21,788	20,627	(NA)
8742	Management consulting services	34,516	31,913	29,839	28,931	(NA)
8743	Public relations services	3,454	3,468	3,398	3,677	(NA)
8744	Facilities support management services	4,851	5,625	5,617	5,336	4,803
8748	Business consulting services, n.e.c	8,832	7,710	6,714	6,278	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See Appendix A, Table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
	Business Services					
73	Business services	16.4	13.3	13.9	13.3	11.2
731	Advertising	11.3	10.4	13.2	11.8	3.4
7311	Advertising agencies	10.5	9.6	10.4	12.1	3.3
7312	Outdoor advertising services	6.8	12.1	13.6	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6.6	6.3	11.4	9.0	1.8
7322	Adjustment and collection services	3.3	4.4	7.6	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services	8.7	8.7	6.2	9.5	1.8
7331	Direct mail advertising services	5.4	12.8	8.9	3.0	-0.5
7334	Photocopying and duplicating services	7.7	1.7	1.1	(NA)	(NA)
7335	Commercial photography	4.4	2.9	6.4	(NA)	(NA)
7336	Commercial art and graphic design	14.4	12.7	7.6	8.3	4.3
7338	Secretarial and court reporting services	8.7	4.6	5.2	(NA)	(NA)
734	Services to dwellings and other buildings	14.4	9.7	11.4	6.7	9.6
7342	Disinfecting and pest control services	13.7	7.8	7.9	9.7	5.7
7349	Building cleaning and maintenance services, n.e.c	14.5	10.2	12.3	6.0	10.6
735	Miscellaneous equipment rental and leasing	11.0	5.8	4.6	11.6	7.7
7352	Medical equipment rental and leasing	1.6	6.2	18.8	3.0	-10.4
7353	Heavy construction equipment rental and leasing	11.1	10.5	6.1	18.7	10.1
7359	Equipment rental and leasing, n.e.c	12.7	4.3	2.1	11.1	10.7
736	Personnel supply services	17.5	16.6	15.5	23.7	13.8
7361	Employment agencies	17.6	30.6	16.3	18.2	16.3
7363	Help supply services	17.5	14.5	15.4	24.6	13.5
737	Computer programming, data processing, and other computer related services	20.2	16.7	17.9	15.3	15.0
7371	Computer programming services	28.2	19.0	20.1	12.8	13.6
7372	Prepackaged software	17.0	9.7	18.3	15.2	14.6
7373	Computer integrated systems design	21.6	29.2	15.7	2.6	5.1
7374	Computer processing and data preparation and processing services	5.6	5.7	15.3	22.0	23.0
7375	Information retrieval services	35.3	31.3	29.4	17.2	6.6
7376	Computer facilities management services	18.8	16.3	2.1	7.7	3.7
7377	Computer rental and leasing	19.6	16.0	13.0	10.5	7.1
7378	Computer maintenance and repair	14.2	11.7	13.3	15.1	11.9
7379	Computer related services, n.e.c	32.8	37.7	25.1	28.1	31.1
738	Miscellaneous business services	14.9	10.7	12.3	8.6	11.3
7381	Detective, guard, and armored car services	3.3	7.3	13.0	10.9	5.0
7382	Security systems services	13.0	9.5	2.6	13.3	15.3
7384	Photofinishing laboratories	0.9	5.7	6.8	3.7	3.1
	Legal Services					
81	Legal services	6.6	6.7	7.5	1.2	2.2
	Engineering, Accounting, Research, Management, and Related Services					
87	Engineering, accounting, research, management, and related services	12.2	10.1	10.8	12.1	5.7
871	Engineering, architectural, and surveying services	11.7	8.8	9.3	8.9	2.9
8711	Engineering services	9.3	10.0	8.7	8.5	1.5
8712	Architectural services	22.3	2.0	11.7	11.6	9.2
8713	Surveying services	16.9	17.3	13.0	6.0	5.5
8721	Accounting, auditing, and bookkeeping services	11.1	8.2	11.5	14.4	7.1
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	8.2	13.4	15.0	4.9	3.8
8731	Commercial physical and biological research	10.9	15.0	16.2	4.5	5.1
8732	Commercial economic, sociological, and educational research	0.2	9.9	20.0	4.1	0.9
8734	Testing laboratories	11.2	13.4	5.6	6.7	4.1
874	Management and public relations services	14.3	11.3	10.6	16.4	8.5
8741	Management services	19.2	9.7	0.7	13.5	4.1
8742	Management consulting services	15.2	14.9	15.0	20.6	11.6
8743	Public relations services	13.9	20.2	12.9	11.2	3.4
8744	Facilities support management services	-0.4	-3.2	8.7	-8.3	7.0
8748	Business consulting services, n.e.c	5.4	3.5	16.2	22.1	11.4

See footnotes at end of table.

Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
Business Services						
73	Business services	9.0	7.7	2.3	11.5	12.7
731	Advertising	3.3	6.3	-3.0	8.4	7.3
7311	Advertising agencies	4.7	5.0	-5.5	8.4	8.4
7312	Outdoor advertising services	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	9.2	6.0	3.2	8.3	10.2
7322	Adjustment and collection services	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services	4.4	2.8	-1.7	5.5	4.8
7331	Direct mail advertising services	8.0	4.0	-5.9	16.4	6.3
7334	Photocopying and duplicating services	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design	-2.4	0.6	1.0	(NA)	(NA)
7338	Secretarial and court reporting services	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings	-0.5	5.2	0.4	10.3	15.4
7342	Disinfecting and pest control services	2.4	2.4	6.3	11.6	7.7
7349	Building cleaning and maintenance services, n.e.c	-1.2	5.9	-1.1	9.9	17.5
735	Miscellaneous equipment rental and leasing	7.8	0.9	-2.2	9.7	10.9
7352	Medical equipment rental and leasing	4.2	15.3	10.8	14.3	13.5
7353	Heavy construction equipment rental and leasing	7.4	-9.9	-10.9	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c	8.6	1.4	-1.4	(NA)	(NA)
736	Personnel supply services	8.9	15.7	2.8	13.6	13.3
7361	Employment agencies	12.9	-3.3	-16.3	13.8	10.6
7363	Help supply services	8.3	19.2	7.2	13.6	14.0
737	Computer programming, data processing, and other computer related services	12.7	10.9	6.9	12.3	15.1
7371	Computer programming services	9.5	6.8	9.7	(NA)	(NA)
7372	Prepackaged software	18.6	16.0	10.8	(NA)	(NA)
7373	Computer integrated systems design	6.8	10.4	6.5	(NA)	(NA)
7374	Computer processing and data preparation and processing services	16.0	8.6	5.6	(NA)	(NA)
7375	Information retrieval services	8.8	6.5	4.1	(NA)	(NA)
7376	Computer facilities management services	-2.0	18.2	10.6	(NA)	(NA)
7377	Computer rental and leasing	4.1	-0.5	-9.4	(NA)	(NA)
7378	Computer maintenance and repair	8.2	10.7	-1.2	(NA)	(NA)
7379	Computer related services, n.e.c	25.8	27.4	7.9	(NA)	(NA)
738	Miscellaneous business services	10.5	4.6	1.2	14.1	13.8
7381	Detective, guard, and armored car services	6.0	1.2	6.0	(NA)	(NA)
7382	Security systems services	11.0	7.3	-0.7	(NA)	(NA)
7384	Photofinishing laboratories	12.0	0.1	1.3	-1.6	8.9
Legal Services						
81	Legal services	3.4	8.4	2.4	9.5	9.2
Engineering, Accounting, Research, Management, and Related Services						
87	Engineering, accounting, research, management, and related services	3.4	6.4	2.2	8.1	14.4
871	Engineering, architectural, and surveying services	0.4	2.9	0.2	8.6	17.5
8711	Engineering services	-1.0	2.9	1.5	(NA)	(NA)
8712	Architectural services	6.7	3.3	-5.7	(NA)	(NA)
8713	Surveying services	5.3	-0.5	-2.1	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services	7.0	10.2	3.5	0.9	10.4
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	7.6	9.7	2.2	12.7	14.8
8731	Commercial physical and biological research	10.8	10.7	0.7	13.8	15.9
8732	Commercial economic, sociological, and educational research	4.4	9.0	1.9	6.4	8.8
8734	Testing laboratories	3.7	8.2	6.5	19.5	21.9
874	Management and public relations services	3.5	7.6	3.9	10.0	12.7
8741	Management services	-1.7	9.1	5.6	(NA)	(NA)
8742	Management consulting services	8.2	7.0	3.1	(NA)	(NA)
8743	Public relations services	-0.4	2.1	-7.6	(NA)	(NA)
8744	Facilities support management services	-13.8	0.1	5.3	11.1	18.3
8748	Business consulting services, n.e.c	14.6	14.8	6.9	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See Appendix A, Table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Table 4.3. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms, by Source: 1994 Through 1998**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1998	1997	1996	1995	1994
Total	251,279	209,107	179,026	151,845	131,415
Computer integrated systems	34,930	29,614	22,211	18,436	16,163
Custom computer programming and software design ..	49,023	36,691	31,552	25,917	20,767
Prepackaged computer software design, development, and production	44,012	37,434	35,503	30,457	27,663
Information retrieval services	14,222	11,181	8,948	7,056	5,280
Computer processing and data preparation services ...	35,722	35,339	32,097	28,619	24,858
Computer facilities management services	5,442	4,509	4,075	4,002	3,143
Computer rental and leasing	4,037	3,242	2,851	2,305	2,454
Maintenance and repair of computers and peripheral equipment	14,182	13,239	11,882	9,840	9,970
Computer consulting	21,358	16,289	12,196	10,464	8,002
Other computer services	15,246	11,920	10,313	8,241	7,694
All other receipts	13,105	9,649	7,398	6,508	5,421

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.2 for estimated measures of sampling variability (coefficients of variation).

Table 4.4. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Percent of Total Dollar Volume for Receipts for Taxable Employer Firms, by Source: 1994 Through 1998**

Sources of receipts	Percent of total dollar volume				
	1998	1997	1996	1995	1994
Total	100.0	100.0	100.0	100.0	100.0
Computer integrated systems	13.9	14.2	12.4	12.1	12.3
Custom computer programming and software design ..	19.5	17.5	17.6	17.1	15.8
Prepackaged computer software design, development, and production	17.5	17.9	19.8	20.1	21.1
Information retrieval services	5.7	5.3	5.0	4.6	4.0
Computer processing and data preparation services ...	14.2	16.9	17.9	18.8	18.9
Computer facilities management services	2.2	2.2	2.3	2.6	2.4
Computer rental and leasing	1.6	1.6	1.6	1.5	1.9
Maintenance and repair of computers and peripheral equipment	5.6	6.3	6.6	6.5	7.6
Computer consulting	8.5	7.8	6.8	6.9	6.1
Other computer services	6.1	5.7	5.8	5.4	5.9
All other receipts	5.2	4.6	4.1	4.3	4.1

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Table 5.1. Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
	Automotive Repair, Services, and Parking					
75	Automotive repair, services, and parking	119,978	111,444	106,638	99,227	91,865
751	Automotive rental and leasing, without drivers	32,138	30,103	29,353	26,566	24,391
7513	Truck rental and leasing, without drivers ...	11,561	11,060	11,170	10,113	8,964
7514	Passenger car rental	16,491	15,166	14,493	12,886	12,172
7515	Passenger car leasing	3,318	3,156	3,018	2,917	2,755
752	Automobile parking	5,095	4,241	3,741	3,611	3,505
753	Automotive repair shops	69,591	65,002	62,019	58,619	54,626
7532	Top, body, and upholstery repair and paint shops	21,342	19,716	18,718	17,807	16,411
7533	Automotive exhaust system repair shops ..	2,427	2,495	2,515	2,458	2,408
7534	Tire retreading and repair shops	2,167	2,043	1,867	1,800	1,676
7536	Automotive glass replacement shops	3,837	3,484	3,325	2,822	2,751
7537	Automotive transmission repair shops	2,888	2,839	2,696	2,509	2,326
7538	General automotive repair shops	32,326	30,116	28,769	27,347	25,227
7539	Automotive repair shops, n.e.c.	4,604	4,309	4,129	3,876	3,827
754	Automotive services, except repair	13,153	12,098	11,525	10,431	9,343
7542	Carwashes	5,828	5,044	4,613	4,279	4,037
	Miscellaneous Repair Services					
76	Miscellaneous repair services	52,365	47,895	46,101	44,870	40,683
762	Electrical repair shops	15,880	15,481	14,615	14,466	13,069
7622	Radio and television repair shops	2,848	2,842	2,732	2,638	2,456
7623	Refrigeration and air-conditioning service and repair shops	3,454	3,388	3,451	3,394	(NA)
7692	Welding repair	3,140	2,754	2,504	2,348	(NA)
7694	Armature rewinding shops	2,804	2,546	2,467	2,370	2,324

See footnotes at end of table.

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1989 Through 1998—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
Automotive Repair, Services, and Parking						
75	Automotive repair, services, and parking	84,324	78,511	71,542	73,722	70,961
751	Automotive rental and leasing, without drivers	22,737	20,906	20,339	20,803	19,632
7513	Truck rental and leasing, without drivers ...	8,120	7,568	7,854	8,529	7,927
7514	Passenger car rental	11,387	10,370	9,464	8,990	(NA)
7515	Passenger car leasing	2,823	2,657	2,762	3,010	(NA)
752	Automobile parking	3,634	3,744	3,305	2,959	3,118
753	Automotive repair shops	49,665	46,200	41,203	43,485	41,973
7532	Top, body, and upholstery repair and paint shops	15,037	13,876	12,844	13,532	13,135
7533	Automotive exhaust system repair shops ..	2,353	2,211	2,260	2,171	(NA)
7534	Tire retreading and repair shops	1,509	1,382	1,293	1,283	(NA)
7536	Automotive glass replacement shops	2,292	2,018	1,913	1,863	(NA)
7537	Automotive transmission repair shops	2,147	1,983	1,958	2,065	(NA)
7538	General automotive repair shops	22,698	21,322	17,745	19,623	(NA)
7539	Automotive repair shops, n.e.c	3,629	3,408	3,190	2,948	(NA)
754	Automotive services, except repair	8,288	7,661	6,695	6,475	6,238
7542	Carwashes	3,685	3,419	2,998	2,841	(NA)
Miscellaneous Repair Services						
76	Miscellaneous repair services	36,772	35,238	32,401	32,848	30,064
762	Electrical repair shops	12,354	11,876	11,327	11,292	9,579
7622	Radio and television repair shops	2,454	2,297	2,190	2,292	2,202
7623	Refrigeration and air-conditioning service and repair shops	(NA)	(NA)	(NA)	(NA)	(NA)
7692	Welding repair	(NA)	(NA)	(NA)	(NA)	(NA)
7694	Armature rewinding shops	2,380	2,454	2,389	2,371	2,341

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Table 5.2. Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
	Automotive Repair, Services, and Parking					
75	Automotive repair, services, and parking	7.7	4.5	7.5	8.0	8.9
751	Automotive rental and leasing, without drivers	6.8	2.6	10.5	8.9	7.3
7513	Truck rental and leasing, without drivers ...	4.5	-1.0	10.5	12.8	10.4
7514	Passenger car rental	8.7	4.6	12.5	5.9	6.9
7515	Passenger car leasing	5.1	4.6	3.5	5.9	-2.4
752	Automobile parking	20.1	13.4	3.6	3.0	-3.5
753	Automotive repair shops	7.1	4.8	5.8	7.3	10.0
7532	Top, body, and upholstery repair and paint shops	8.2	5.3	5.1	8.5	9.1
7533	Automotive exhaust system repair shops ..	-2.7	-0.8	2.3	2.1	2.3
7534	Tire retreading and repair shops	6.1	9.4	3.7	7.4	11.1
7536	Automotive glass replacement shops	10.1	4.8	17.8	2.6	20.0
7537	Automotive transmission repair shops	1.7	5.3	7.5	7.9	8.3
7538	General automotive repair shops	7.3	4.7	5.2	8.4	11.1
7539	Automotive repair shops, n.e.c.	6.8	4.4	6.5	1.3	5.5
754	Automotive services, except repair	8.7	5.0	10.5	11.6	12.7
7542	Carwashes	15.5	9.3	7.8	6.0	9.6
	Miscellaneous Repair Services					
76	Miscellaneous repair services	9.3	3.9	2.7	10.3	10.6
762	Electrical repair shops	2.6	5.9	1.0	10.7	5.8
7622	Radio and television repair shops	0.2	4.0	3.6	7.4	0.1
7623	Refrigeration and air-conditioning service and repair shops	1.9	-1.8	1.7	(NA)	(NA)
7692	Welding repair	14.0	10.0	6.6	(NA)	(NA)
7694	Armature rewinding shops	10.1	3.2	4.1	2.0	-2.4

See footnotes at end of table.

Table 5.2. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
	Automotive Repair, Services, and Parking					
75	Automotive repair, services, and parking	7.4	9.7	-3.0	3.9	7.4
751	Automotive rental and leasing, without drivers	8.8	2.8	-2.2	6.0	4.2
7513	Truck rental and leasing, without drivers ...	7.3	-3.6	-7.9	7.6	5.3
7514	Passenger car rental	9.8	9.6	5.3	(NA)	(NA)
7515	Passenger car leasing	6.2	-3.8	-8.2	(NA)	(NA)
752	Automobile parking	-2.9	13.3	11.7	-5.1	5.3
753	Automotive repair shops	7.5	12.1	-5.2	3.6	8.8
7532	Top, body, and upholstery repair and paint shops	8.4	8.0	-5.1	3.0	6.5
7533	Automotive exhaust system repair shops ..	6.4	-2.2	4.1	(NA)	(NA)
7534	Tire retreading and repair shops	9.2	6.9	0.8	(NA)	(NA)
7536	Automotive glass replacement shops	13.6	5.5	2.7	(NA)	(NA)
7537	Automotive transmission repair shops	8.3	1.3	-5.2	(NA)	(NA)
7538	General automotive repair shops	6.5	20.2	-9.6	(NA)	(NA)
7539	Automotive repair shops, n.e.c	6.5	6.8	8.2	(NA)	(NA)
754	Automotive services, except repair	8.2	14.4	3.4	3.8	10.1
7542	Carwashes	7.8	14.0	5.5	(NA)	(NA)
	Miscellaneous Repair Services					
76	Miscellaneous repair services	4.4	8.8	-1.4	9.3	8.7
762	Electrical repair shops	4.0	4.8	0.3	17.9	7.2
7622	Radio and television repair shops	6.8	4.9	-4.5	4.1	2.6
7623	Refrigeration and air-conditioning service and repair shops	(NA)	(NA)	(NA)	(NA)	(NA)
7692	Welding repair	(NA)	(NA)	(NA)	(NA)	(NA)
7694	Armature rewinding shops	-3.0	2.7	0.8	1.3	10.8

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Table 6.1. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
Motion Pictures						
78	Motion pictures	66,229	62,865	60,279	57,184	53,504
781, 782	Motion picture production, distribution, and allied services	50,393	48,176	46,274	43,264	40,256
783	Motion picture theaters	8,298	7,582	7,044	6,530	6,233
784	Video tape rental	7,538	7,107	6,961	7,390	7,015
Amusement and Recreation Services						
79	Amusement and recreation services	97,512	92,836	85,733	77,452	68,453
791	Dance studios, schools, and halls	1,138	1,080	1,046	947	906
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	22,401	20,964	19,597	17,479	16,050
793	Bowling centers	2,764	2,763	2,751	2,681	2,709
794	Commercial sports	17,711	16,437	14,589	13,056	11,090
7941	Professional sports clubs and promoters ...	10,732	9,983	8,841	7,695	6,138
7948	Racing, including track operation	6,979	6,454	5,748	5,360	4,952
799	Miscellaneous amusement and recreation services	53,500	51,594	47,748	43,290	37,698
7991	Physical fitness facilities	6,353	5,705	4,975	4,412	4,033
7992	Public golf courses	4,619	4,303	3,979	3,584	3,059
7993	Coin-operated amusement devices	3,750	3,649	3,491	3,254	2,965
7996	Amusement parks	7,478	7,312	6,777	6,298	5,858
7997	Membership sports and recreation clubs ...	7,780	7,653	7,427	6,765	6,379

See footnotes at end of table.

Table 6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1989 Through 1998—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
Motion Pictures						
78	Motion pictures	49,799	45,662	42,838	39,982	36,173
781, 782	Motion picture production, distribution, and allied services	37,653	34,288	31,590	28,888	26,415
783	Motion picture theaters	5,977	5,879	6,213	6,088	5,408
784	Video tape rental	6,169	5,495	5,035	5,006	4,350
Amusement and Recreation Services						
79	Amusement and recreation services	63,651	57,699	51,654	50,126	44,539
791	Dance studios, schools, and halls	880	784	662	626	701
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	15,408	13,054	11,694	10,735	8,447
793	Bowling centers	2,724	2,915	2,747	2,800	2,788
794	Commercial sports	9,870	9,010	8,597	8,636	7,571
7941	Professional sports clubs and promoters ...	5,056	3,978	3,719	3,702	3,046
7948	Racing, including track operation	4,814	5,032	4,878	4,934	4,525
799	Miscellaneous amusement and recreation services	34,769	31,936	27,954	27,329	25,032
7991	Physical fitness facilities	3,961	4,135	3,449	3,623	3,379
7992	Public golf courses	2,828	2,609	2,386	2,254	1,790
7993	Coin-operated amusement devices	2,763	2,566	2,301	2,146	1,933
7996	Amusement parks	5,641	5,366	4,820	4,922	4,562
7997	Membership sports and recreation clubs ...	5,965	5,397	5,151	4,825	4,457

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Table 6.2. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1989 Through 1998

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
Motion Pictures						
78	Motion pictures	5.4	4.3	5.4	6.9	7.4
781, 782	Motion picture production, distribution, and allied services	4.5	4.2	7.0	7.5	6.9
783	Motion picture theaters	9.5	7.6	7.9	4.8	4.3
784	Video tape rental	6.1	2.1	-5.8	5.3	13.7
Amusement and Recreation Services						
79	Amusement and recreation services	5.0	8.3	10.7	13.1	7.5
791	Dance studios, schools, and halls	5.4	3.3	10.5	4.5	3.0
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	6.9	7.0	12.1	8.9	4.2
793	Bowling centers	(Z)	0.4	2.6	-1.0	-0.6
794	Commercial sports	7.8	12.7	11.7	17.7	12.4
7941	Professional sports clubs and promoters ...	7.5	12.9	14.9	25.4	21.4
7948	Racing, including track operation	8.1	12.3	7.2	8.2	2.9
799	Miscellaneous amusement and recreation services	3.7	8.1	10.3	14.8	8.4
7991	Physical fitness facilities	11.4	14.7	12.8	9.4	1.8
7992	Public golf courses	7.3	8.1	11.0	17.2	8.2
7993	Coin-operated amusement devices	2.8	4.5	7.3	9.7	7.3
7996	Amusement parks	2.3	7.9	7.6	7.5	3.8
7997	Membership sports and recreation clubs ...	1.7	3.0	9.8	6.1	6.9

See footnotes at end of table.

Table 6.2. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1989 Through 1998—Continued**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
	Motion Pictures					
78	Motion pictures	9.1	6.6	7.1	10.5	13.9
781, 782	Motion picture production, distribution, and allied services	9.8	8.5	9.4	9.4	12.8
783	Motion picture theaters	1.7	-5.4	2.1	12.6	17.9
784	Video tape rental	12.3	9.1	0.6	15.1	16.5
	Amusement and Recreation Services					
79	Amusement and recreation services	10.3	11.7	3.0	12.5	7.9
791	Dance studios, schools, and halls	12.2	18.4	5.8	-10.7	-11.9
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	18.0	11.6	8.9	27.1	-1.3
793	Bowling centers	-6.6	6.1	-1.9	0.4	2.8
794	Commercial sports	9.5	4.8	-0.5	14.1	11.2
7941	Professional sports clubs and promoters ...	27.1	7.0	0.5	21.5	20.9
7948	Racing, including track operation	-4.3	3.2	-1.1	9.0	5.5
799	Miscellaneous amusement and recreation services	8.9	14.2	2.3	9.2	11.7
7991	Physical fitness facilities	-4.2	19.9	-4.8	7.2	6.4
7992	Public golf courses	8.4	9.3	5.9	25.9	12.4
7993	Coin-operated amusement devices	7.7	11.5	7.2	11.0	1.5
7996	Amusement parks	5.1	11.3	-2.1	7.9	13.6
7997	Membership sports and recreation clubs ...	10.5	4.8	6.8	8.3	5.1

Z Less than .05 percent.

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Table 7.1. Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
80	Health services	444,727	420,361	398,353	376,279	351,419
801	Offices and clinics of doctors of medicine	188,835	179,474	172,926	167,969	159,616
802	Offices and clinics of dentists	54,151	50,997	47,411	44,909	41,663
803	Offices and clinics of doctors of osteopathy ..	5,325	4,902	4,749	4,698	4,354
804	Offices and clinics of other health practitioners	31,334	29,561	28,409	27,357	25,891
8041	Offices and clinics of chiropractors	7,680	7,264	7,003	6,742	6,757
8042	Offices and clinics of optometrists	7,007	6,491	6,330	6,113	6,021
8043	Offices and clinics of podiatrists	2,421	2,401	2,443	2,388	2,190
805	Nursing and personal care facilities	49,182	46,848	44,282	41,135	37,320
806	Hospitals ¹	53,807	50,154	44,669	38,417	35,143
8062	General medical and surgical hospitals ¹ ...	43,059	40,920	36,496	30,704	27,993
8063	Psychiatric hospitals ¹	4,342	3,877	3,508	3,847	3,764
8069	Specialty hospitals, except psychiatric ¹	6,407	5,357	4,665	3,866	3,386
807	Medical and dental laboratories	18,321	16,510	16,054	15,524	15,427
8071	Medical laboratories	15,247	13,705	13,277	12,909	13,007
8072	Dental laboratories	3,074	2,805	2,777	2,615	2,420
808	Home health care services	18,548	19,286	19,556	17,987	15,394
809	Miscellaneous health and allied services, n.e.c	25,223	22,629	20,297	18,283	16,611
8092	Kidney dialysis centers	4,318	3,712	3,391	3,259	2,898
8093	Specialty outpatient facilities, n.e.c	12,537	10,615	9,500	8,616	7,965

See footnotes at end of table.

Table 7.1. Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1989 Through 1998—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
80	Health services	335,108	321,653	293,907	271,212	241,558
801	Offices and clinics of doctors of medicine	154,242	151,824	138,576	128,871	117,213
802	Offices and clinics of dentists	38,946	36,939	33,279	31,502	29,297
803	Offices and clinics of doctors of osteopathy ..	4,159	4,008	3,584	3,254	2,833
804	Offices and clinics of other health practitioners	25,367	23,893	21,449	20,139	17,084
8041	Offices and clinics of chiropractors	6,936	6,555	5,647	5,467	5,005
8042	Offices and clinics of optometrists	5,715	5,333	5,028	4,799	4,296
8043	Offices and clinics of podiatrists	2,156	2,102	1,957	1,811	(NA)
805	Nursing and personal care facilities	36,172	34,743	32,862	30,162	25,753
806	Hospitals ¹	33,331	31,083	28,807	26,487	23,495
8062	General medical and surgical hospitals ¹ ...	26,683	24,162	22,220	20,442	(NA)
8063	Psychiatric hospitals ¹	3,730	4,396	4,402	4,129	(NA)
8069	Specialty hospitals, except psychiatric ¹	2,918	2,525	2,185	1,916	(NA)
807	Medical and dental laboratories	15,066	15,172	13,567	12,033	10,336
8071	Medical laboratories	12,735	12,882	11,458	9,996	8,470
8072	Dental laboratories	2,331	2,290	2,109	2,037	1,866
808	Home health care services	13,178	11,208	9,129	7,556	5,595
809	Miscellaneous health and allied services, n.e.c	14,647	12,783	12,654	11,208	9,952
8092	Kidney dialysis centers	2,468	2,140	1,717	1,451	(NA)
8093	Specialty outpatient facilities, n.e.c	6,999	6,476	6,508	5,326	(NA)

NA Not available.

¹Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in Tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.1 for estimated measures of sampling variability (coefficients of variation).

Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
80	Health services	5.8	5.5	5.9	7.1	4.9
801	Offices and clinics of doctors of medicine	5.2	3.8	3.0	5.2	3.5
802	Offices and clinics of dentists	6.2	7.6	5.6	7.8	7.0
803	Offices and clinics of doctors of osteopathy ..	8.6	3.2	1.1	7.9	4.7
804	Offices and clinics of other health practitioners	6.0	4.1	3.8	5.7	2.1
8041	Offices and clinics of chiropractors	5.7	3.7	3.9	-0.2	-2.6
8042	Offices and clinics of optometrists	7.9	2.5	3.5	1.5	5.4
8043	Offices and clinics of podiatrists	0.8	-1.7	2.3	9.0	1.6
805	Nursing and personal care facilities	5.0	5.8	7.7	10.2	3.2
806	Hospitals ¹	7.3	12.3	16.3	9.3	5.4
8062	General medical and surgical hospitals ¹ ...	5.2	12.1	18.9	9.7	4.9
8063	Psychiatric Hospitals ¹	12.0	10.5	-8.8	2.2	0.9
8069	Specialty hospitals, except psychiatric ¹	19.6	14.8	20.7	14.2	16.0
807	Medical and dental laboratories	11.0	2.8	3.4	0.6	2.4
8071	Medical laboratories	11.3	3.2	2.9	-0.8	2.1
8072	Dental laboratories	9.6	1.0	6.2	8.1	3.8
808	Home health care services	-3.8	-1.4	8.7	16.8	16.8
809	Miscellaneous health and allied services, n.e.c	11.5	11.5	11.0	10.1	13.4
8092	Kidney dialysis centers	16.3	9.5	4.1	12.5	17.4
8093	Specialty outpatient facilities, n.e.c	18.1	11.7	10.3	8.2	13.8

See footnotes at end of table.

Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
80	Health services	4.2	9.4	8.4	12.3	8.9
801	Offices and clinics of doctors of medicine	1.6	9.6	7.5	9.9	7.7
802	Offices and clinics of dentists	5.4	11.0	5.6	7.5	7.2
803	Offices and clinics of doctors of osteopathy ..	3.8	11.8	10.1	14.9	6.5
804	Offices and clinics of other health practitioners	6.2	11.4	6.5	17.9	5.2
8041	Offices and clinics of chiropractors	5.8	16.1	3.3	9.2	11.0
8042	Offices and clinics of optometrists	7.2	6.1	4.8	11.7	3.9
8043	Offices and clinics of podiatrists	2.6	7.4	8.1	(NA)	(NA)
805	Nursing and personal care facilities	4.1	5.7	9.0	17.1	13.3
806	Hospitals ¹	7.2	7.9	8.8	12.7	6.3
8062	General medical and surgical hospitals ¹ ...	10.4	8.7	8.7	(NA)	(NA)
8063	Psychiatric hospitals ¹	-15.2	-0.1	6.6	(NA)	(NA)
8069	Specialty hospitals, except psychiatric ¹	15.6	15.6	14.0	(NA)	(NA)
807	Medical and dental laboratories	-0.7	11.8	12.7	16.4	15.9
8071	Medical laboratories	-1.1	12.4	14.6	18.0	18.1
8072	Dental laboratories	1.8	8.6	3.5	9.2	6.6
808	Home health care services	17.6	22.8	20.8	35.0	21.9
809	Miscellaneous health and allied services, n.e.c.	14.6	1.0	12.9	12.6	19.5
8092	Kidney dialysis centers	15.3	24.6	18.3	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c.	8.1	-0.5	22.2	(NA)	(NA)

NA Not available.

¹Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in Tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.1 for estimated measures of sampling variability (coefficients of variation).

Table 7.3. Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
80 pt.	Selected health services	436,078	414,990	401,047	385,210	363,112
801	Offices and clinics of doctors of medicine	31,728	28,447	26,153	24,873	21,882
805	Nursing and personal care facilities	21,250	19,712	18,510	17,570	16,564
806	Hospitals	363,655	347,837	337,822	325,033	308,105
8062	General medical and surgical hospitals	334,330	319,535	309,681	297,407	281,430
8063	Psychiatric hospitals	9,906	9,742	9,291	9,211	9,848
8069	Specialty hospitals, except psychiatric	19,418	18,560	18,850	18,415	16,827
808	Home health care services	7,944	8,083	8,043	7,943	7,428
809	Miscellaneous health and allied services, n.e.c	11,353	10,770	10,388	9,666	9,025
8092	Kidney dialysis centers	788	715	676	620	526
8093	Specialty outpatient facilities, n.e.c	5,812	5,896	5,957	5,661	5,320

See footnotes at end of table.

Table 7.3. Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
80 pt.	Selected health services	345,081	324,416	298,168	267,858	(NA)
801	Offices and clinics of doctors of medicine	19,647	16,548	14,744	12,888	(NA)
805	Nursing and personal care facilities	15,972	15,221	13,628	12,132	10,573
806	Hospitals	294,757	279,736	259,188	233,615	(NA)
8062	General medical and surgical hospitals	268,885	254,391	234,056	210,503	(NA)
8063	Psychiatric hospitals	10,243	10,933	11,461	11,008	(NA)
8069	Specialty hospitals, except psychiatric	15,629	14,412	13,671	12,104	(NA)
808	Home health care services	6,608	5,714	4,624	3,874	(NA)
809	Miscellaneous health and allied services, n.e.c	8,007	7,123	5,915	5,285	(NA)
8092	Kidney dialysis centers	462	400	357	305	(NA)
8093	Specialty outpatient facilities, n.e.c	4,737	4,437	3,834	3,519	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.4. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1989 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
80 pt.	Selected health services	5.1	3.5	4.1	6.1	5.2
801	Offices and clinics of doctors of medicine	11.5	8.8	5.1	13.7	11.4
805	Nursing and personal care facilities	7.8	6.5	5.4	6.1	3.7
806	Hospitals	4.5	3.0	3.9	5.5	4.5
8062	General medical and surgical hospitals	4.6	3.2	4.1	5.7	4.7
8063	Psychiatric hospitals	1.7	4.9	0.9	-6.5	-3.9
8069	Specialty hospitals, except psychiatric	4.6	-1.5	2.4	9.4	7.7
808	Home health care services	-1.7	0.5	1.3	6.9	12.4
809	Miscellaneous health and allied services, n.e.c	5.4	3.7	7.5	7.1	12.7
8092	Kidney dialysis centers	10.2	5.8	9.0	17.9	13.9
8093	Specialty outpatient facilities, n.e.c	-1.4	-1.0	5.2	6.4	12.3

See footnotes at end of table.

Table 7.4. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
80 pt.	Selected health services	6.4	8.8	11.3	(NA)	(NA)
801	Offices and clinics of doctors of medicine	18.7	12.2	14.4	(NA)	(NA)
805	Nursing and personal care facilities	4.9	11.7	12.3	14.7	12.3
806	Hospitals	5.4	7.9	10.9	(NA)	(NA)
8062	General medical and surgical hospitals	5.7	8.7	11.2	(NA)	(NA)
8063	Psychiatric hospitals	-6.3	-4.6	4.1	(NA)	(NA)
8069	Specialty hospitals, except psychiatric	8.4	5.4	12.9	(NA)	(NA)
808	Home health care services	15.6	23.6	19.4	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c	12.4	20.4	11.9	(NA)	(NA)
8092	Kidney dialysis centers	15.5	12.0	17.0	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c	6.8	15.7	9.0	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.5. Selected Health Services (SIC 80, pt.)—Estimated Expenses for Tax-Exempt Firms: 1994 Through 1998

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
80 pt.	Selected health services	422,140	397,935	389,378	372,978	355,991
801	Offices and clinics of doctors of medicine	31,334	28,454	25,499	24,090	21,377
805	Nursing and personal care facilities	20,283	19,025	18,191	16,823	16,149
806	Hospitals	351,865	332,264	327,801	314,934	302,497
8062	General medical and surgical hospitals	322,041	304,059	298,745	286,573	275,634
8063	Psychiatric hospitals	10,746	10,382	10,593	10,516	10,565
8069	Specialty hospitals, except psychiatric	19,078	17,823	18,463	17,845	16,298
808	Home health care services	7,814	7,902	7,859	7,717	7,166
809	Miscellaneous health and allied services, n.e.c	10,704	10,154	9,907	9,300	8,702
8092	Kidney dialysis centers	725	667	582	556	481
8093	Specialty outpatient facilities, n.e.c	5,555	5,614	5,761	5,493	5,135

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.6. Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Changes for Expenses for Tax-Exempt Firms: 1995 Through 1998

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994
80 pt.	Selected health services	6.1	2.2	4.4	4.8
801	Offices and clinics of doctors of medicine	10.1	11.6	5.8	12.7
805	Nursing and personal care facilities	6.6	4.6	8.1	4.2
806	Hospitals	5.9	1.4	4.1	4.1
8062	General medical and surgical hospitals	5.9	1.8	4.2	4.0
8063	Psychiatric hospitals	3.5	-2.0	0.7	-0.5
8069	Specialty hospitals, except psychiatric	7.0	-3.5	3.5	9.5
808	Home health care services	-1.1	0.5	1.8	7.7
809	Miscellaneous health and allied services, n.e.c.	5.4	2.5	6.5	6.9
8092	Kidney dialysis centers	8.7	14.6	4.7	15.6
8093	Specialty outpatient facilities, n.e.c.	-1.1	-2.6	4.9	7.0

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.7. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Receipts for Taxable Employer Firms, by Type of Service Performed: 1996 Through 1998

[Dollar volume estimates are in millions of dollars]

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Total	177,782	169,127	162,420	52,147	49,111	45,653	4,921	4,523	4,347	6,807	6,439	6,223	6,460	5,969	5,827	2,266	2,250	2,300
Patient care and other medical professional services	171,987	163,198	156,501	51,087	47,886	44,033	4,836	4,461	4,249	6,552	6,148	5,932	2,897	2,675	2,683	2,174	2,147	2,202
Patient care services	163,924	155,844	148,442	50,196	46,867	42,974	4,643	4,336	4,049	6,458	6,009	5,739	2,705	2,523	2,384	2,149	2,126	2,169
Laboratory services	8,009	7,703	7,804	1,609	1,517	1,634	140	120	103	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	6,841	6,327	6,141	1,143	1,107	862	96	78	62	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	1,168	1,376	1,663	465	410	772	43	42	41	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	13,005	12,586	13,035	936	832	1,000	148	131	122	326	332	360	-	-	-	118	134	128
Other patient care services	142,910	135,555	127,603	47,650	44,518	40,340	4,355	4,085	3,824	6,071	5,611	5,298	2,665	2,472	2,342	2,023	1,986	2,031
Hospital inpatient services	32,449	30,990	31,940	(S)	(S)	(S)	779	681	700	(S)	(S)	(S)	(S)	(S)	(S)	65	46	44
Hospital outpatient services	20,721	18,765	20,110	(S)	(S)	(S)	502	422	353	(S)	(S)	(S)	(S)	(S)	(S)	253	248	244
Services delivered in doctor's office	88,375	84,248	74,303	47,123	43,885	39,719	2,987	2,881	2,690	6,026	5,574	5,268	2,533	2,363	2,221	1,577	1,557	1,606
Other services delivered (e.g. nursing homes, private homes, etc.)	1,364	1,552	1,250	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	128	135	137
Merchandise sales	1,126	1,078	984	(S)	(S)	(S)	(S)	(S)	(S)	153	146	142	3,512	3,249	3,084	86	88	79
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	3,493	3,231	3,067	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	49	52	57	(S)	(S)	(S)	70	74	66
Prescription drugs	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	97	85	71	(S)	(S)	(S)	(S)	(S)	(S)

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.3 for estimated measures of sampling variability (coefficients of variation).

Table 7.8. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1996 Through 1998

Type of sources	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Patient care and other medical professional services	96.7	96.5	96.4	98.0	97.5	96.5	98.3	98.6	97.7	96.3	95.5	95.3	44.8	44.8	46.0	95.9	95.4	95.7
Patient care services	92.2	92.1	91.4	96.3	95.4	94.1	94.4	95.9	93.1	94.9	93.3	92.2	41.9	42.3	40.9	94.8	94.5	94.3
Laboratory services	4.5	4.6	4.8	3.1	3.1	3.6	2.8	2.7	2.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	3.8	3.7	3.8	2.2	2.3	1.9	2.0	1.7	1.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	0.7	0.8	1.0	0.9	0.8	1.7	0.9	0.9	0.9	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	7.3	7.4	8.0	1.8	1.7	2.2	3.0	2.9	2.8	4.8	5.2	5.8	-	-	-	5.2	6.0	5.6
Other patient care services	80.4	80.1	78.6	91.4	90.6	88.4	88.5	90.3	88.0	89.2	87.1	85.1	41.3	41.4	40.2	89.3	88.3	88.3
Hospital inpatient services	18.3	18.3	19.7	(S)	(S)	(S)	15.8	15.1	16.1	(S)	(S)	(S)	(S)	(S)	(S)	2.9	2.0	1.9
Hospital outpatient services	11.7	11.1	12.4	(S)	(S)	(S)	10.2	9.3	8.1	(S)	(S)	(S)	(S)	(S)	(S)	11.2	11.0	10.6
Services delivered in doctor's office	49.7	49.8	45.7	90.4	89.4	87.0	60.7	63.7	61.9	88.5	86.6	84.7	39.2	39.6	38.1	69.6	69.2	69.8
Other services delivered (e.g. nursing homes, private homes, etc.)	0.8	0.9	0.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	5.6	6.0	6.0
Merchandise sales	0.6	0.6	0.6	(S)	(S)	(S)	(S)	(S)	(S)	2.2	2.3	2.3	54.4	54.4	52.9	3.8	3.9	3.4
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	54.1	54.1	52.6	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	0.7	0.8	0.9	(S)	(S)	(S)	3.1	3.3	2.9
Prescription drugs	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	1.4	1.3	1.1	(S)	(S)	(S)	(S)	(S)	(S)

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.4 for estimated measures of sampling variability (coefficients of variation).

Table 7.9. Selected Health Services (SIC's 801, 802, 803, 804 and 805)—Estimated Receipts for Taxable Employer Firms, by Source: 1996 Through 1998

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
801	Offices and clinics of doctors of medicine	177,782	169,127	162,420	39,600	38,400	36,992	12,445	11,452	11,913	2,312	2,436	2,653	88,106	83,455	79,780	24,089	23,234	20,856	11,230	10,150	10,226
802	Offices and clinics of dentists	52,147	49,111	45,653	(S)	(S)	(S)	1,392	1,374	1,299	(S)	(S)	(S)	24,745	23,226	21,905	24,519	22,957	20,741	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	4,921	4,523	4,347	1,169	1,085	1,031	365	361	363	60	48	49	2,397	2,139	1,979	805	744	674	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	26,068	24,583	23,496	2,941	3,015	3,011	1,027	1,010	916	(S)	(S)	(S)	10,496	10,088	9,827	8,328	7,611	6,965	2,655	2,237	2,190
8041	Offices and clinics of chiropractors	6,807	6,439	6,223	492	468	449	66	71	79	(S)	(S)	(S)	3,757	3,620	3,574	2,050	1,914	1,735	(S)	(S)	(S)
8042	Offices and clinics of optometrists	6,460	5,969	5,827	617	569	588	307	304	318	(S)	(S)	(S)	1,875	1,670	1,608	3,471	3,274	3,139	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	2,266	2,250	2,300	662	667	678	99	111	100	(S)	(S)	(S)	1,126	1,091	1,117	336	329	348	(S)	(S)	(S)
805	Nursing and personal care facilities	48,106	45,794	43,244	8,942	8,651	7,601	24,757	23,297	23,156	362	376	362	3,857	3,670	3,322	8,492	8,125	7,291	1,695	1,675	1,512

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.5 for estimated measures of sampling variability (coefficients of variation).

Table 7.10. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1996 Through 1998

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
801	Offices and clinics of doctors of medicine	100.0	100.0	100.0	22.3	22.7	22.8	7.0	6.8	7.3	1.3	1.4	1.6	49.6	49.3	49.1	13.5	13.7	12.8	6.3	6.0	6.3
802	Offices and clinics of dentists	100.0	100.0	100.0	(S)	(S)	(S)	2.7	2.8	2.8	(S)	(S)	(S)	47.5	47.3	48.0	47.0	46.7	45.4	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	100.0	100.0	100.0	23.8	24.0	23.7	7.4	8.0	8.4	1.2	1.1	1.1	48.7	47.3	45.5	16.4	16.4	15.5	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	100.0	100.0	100.0	11.3	12.3	12.8	3.9	4.1	3.9	(S)	(S)	(S)	40.3	41.0	41.8	31.9	31.0	29.6	10.2	9.1	9.3
8041	Offices and clinics of chiropractors	100.0	100.0	100.0	7.2	7.3	7.2	1.0	1.1	1.3	(S)	(S)	(S)	55.2	56.2	57.4	30.1	29.7	27.9	(S)	(S)	(S)
8042	Offices and clinics of optometrists	100.0	100.0	100.0	9.6	9.5	10.1	4.8	5.1	5.5	(S)	(S)	(S)	29.0	28.0	27.6	53.7	54.9	53.9	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	100.0	100.0	100.0	29.2	29.6	29.5	4.4	4.9	4.3	(S)	(S)	(S)	49.7	48.5	48.6	14.8	14.6	15.1	(S)	(S)	(S)
805	Nursing and personal care facilities	100.0	100.0	100.0	18.6	18.9	17.6	51.5	50.9	53.5	0.8	0.8	0.8	8.0	8.0	7.7	17.7	17.7	16.9	3.5	3.7	3.5

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.6 for estimated measures of sampling variability (coefficients of variation).

Table 8.1. Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
83	Social services	31,970	30,150	27,694	24,858	22,498
8331	Job training and vocational rehabilitation services	2,899	2,680	2,657	2,468	2,173
8351	Child day care services	13,026	12,481	11,366	10,882	10,074
8361	Residential care	8,329	7,634	7,200	6,437	5,905

See footnotes at end of table.

Table 8.1. **Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
83	Social services	20,146	18,201	16,365	15,509	(NA)
8331	Job training and vocational rehabilitation services	1,877	1,620	1,618	1,673	1,384
8351	Child day care services	9,352	8,708	7,395	7,064	5,986
8361	Residential care	5,421	4,853	4,934	4,626	4,057

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in Table 8.3. Expense estimates for tax-exempt firms and organizations are shown in Table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.1 for estimated measures of sampling variability (coefficients of variation).

Table 8.2. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
83	Social services	6.0	8.9	11.4	10.5	11.7
8331	Job training and vocational rehabilitation services	8.2	0.9	7.7	13.6	15.8
8351	Child day care services	4.4	9.8	4.4	8.0	7.7
8361	Residential care	9.1	6.0	11.9	9.0	8.9

See footnotes at end of table.

Table 8.2. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
83	Social services	10.7	11.2	5.5	(NA)	(NA)
8331	Job training and vocational rehabilitation services	15.9	0.1	-3.3	20.9	17.6
8351	Child day care services	7.4	17.8	4.7	18.0	10.9
8361	Residential care	11.7	-1.6	6.7	14.0	17.0

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in Table 8.3. Expense estimates for tax-exempt firms and organizations are shown in Table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.1 for estimated measures of sampling variability (coefficients of variation).

Table 8.3. Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
83	Social services	90,458	83,235	75,240	70,303	63,493
8322	Individual and family social services	25,969	24,127	22,274	20,829	18,889
8331	Job training and vocational rehabilitation services	8,269	7,448	6,844	6,526	6,288
8351	Child day care services	6,572	5,948	5,560	5,361	4,687
8361	Residential care	18,643	17,659	15,417	13,496	12,433

See footnotes at end of table.

Table 8.3. **Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
83	Social services	59,052	53,673	49,055	45,255	(NA)
8322	Individual and family social services	17,268	16,046	14,392	13,009	(NA)
8331	Job training and vocational rehabilitation services	5,986	5,642	5,346	4,870	4,520
8351	Child day care services	4,155	3,692	3,156	2,872	2,694
8361	Residential care	11,865	10,615	9,707	8,834	8,097

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.4. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1989 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
83	Social services	8.7	10.6	7.0	10.7	7.5
8322	Individual and family social services	7.6	8.3	6.9	10.3	9.4
8331	Job training and vocational rehabilitation services	11.0	8.8	4.9	3.8	5.0
8351	Child day care services	10.5	7.0	3.7	14.4	12.8
8361	Residential care	5.6	14.5	14.2	8.5	4.8

See footnotes at end of table.

Table 8.4. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
83	Social services	10.0	9.4	8.4	(NA)	(NA)
8322	Individual and family social services	7.6	11.5	10.6	(NA)	(NA)
8331	Job training and vocational rehabilitation services	6.1	5.5	9.8	7.7	9.0
8351	Child day care services	12.5	17.0	9.9	6.6	11.1
8361	Residential care	11.8	9.4	9.9	9.1	13.4

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.5. Selected Social Services (SIC 83)—Estimated Expenses for Tax-Exempt Firms: 1994 Through 1998

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
83	Social services	84,142	74,881	67,890	63,354	56,525
8322	Individual and family social services	25,908	23,689	20,938	19,365	17,780
8331	Job training and vocational rehabilitation services	7,729	6,917	6,662	6,506	6,250
8351	Child day care services	6,361	5,762	5,308	5,153	4,575
8361	Residential care	17,591	16,253	14,799	12,802	11,851

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.6. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change of Expenses for Tax-Exempt Firms: 1994 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
83	Social services	12.4	10.3	7.2	12.1	8.1
8322	Individual and family social services	9.4	13.1	8.1	8.9	8.0
8331	Job training and vocational rehabilitation services	11.7	3.8	2.4	4.1	4.3
8351	Child day care services	10.4	8.6	3.0	12.6	13.3
8361	Residential care	8.2	9.8	15.6	8.0	5.0

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table A-1.1. **Selected Service Industries—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
472	Arrangement of passenger transportation	2.7	2.9	2.3
653	Real estate agents and managers	2.3	2.6	1.8
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	2.6	2.5	1.2
72	Personal services	1.0	1.5	0.7
73	Business services	1.9	1.6	0.8
75	Automotive repair, services, and parking	1.4	1.4	1.0
76	Miscellaneous repair services	2.3	2.8	1.0
78	Motion pictures	2.2	2.3	1.4
79	Amusement and recreation services	2.7	3.3	0.9
80	Health services	1.0	1.4	0.6
81	Legal services	2.4	2.1	1.7
824	Vocational schools	6.2	6.1	2.2
83	Social services	5.2	4.3	2.2
84	Museums, art galleries, and botanical and zoological gardens .	9.9	8.6	6.4
87	Engineering, accounting, research, management, and related services	1.5	1.5	0.8

Table A-1.2. **Selected Service Industries—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
703, 704	Camps and membership lodging	4.5	3.6	2.5	4.5	3.3	2.4
792, 7991, 7997, 7999	Selected amusement and recreation services	15.1	13.2	2.4	11.3	10.5	2.2
80	Health services	3.5	3.4	1.3	3.3	3.5	1.0
81	Legal aid societies and similar legal services	11.0	8.7	6.3	10.0	8.9	4.9
823	Libraries	3.2	2.8	1.3	3.4	3.1	1.3
824	Vocational schools	6.9	6.5	2.3	6.6	5.9	2.0
83	Social services	6.2	5.4	1.6	6.0	5.6	3.2
84	Museums, art galleries, and botanical and zoological gardens	6.7	2.9	5.3	5.7	4.7	2.7
86 (pt.)	Selected membership organizations	5.9	3.4	3.7	5.8	3.5	2.3
873	Research, development, and testing services	3.8	3.6	1.7	3.4	3.7	1.7
8731	Commercial physical and biological research	3.5	1.4	2.9	3.6	1.3	3.1
8733	Noncommercial research organizations ..	6.4	6.3	2.5	6.0	6.6	2.4
874 ex. 8744	Management and public relations services, except facilities support management services	12.2	12.3	2.6	12.6	12.4	2.8

Table A-2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	Arrangement of Passenger Transportation			
472	Arrangement of passenger transportation	2.7	2.9	2.3
4724	Travel agencies	3.8	3.7	3.2
4725	Tour operators	9.4	8.2	3.7
	Hotels, Rooming Houses, Camps, and Other Lodging Places			
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	2.6	2.5	1.2
701	Hotels and motels	2.7	2.6	1.2
703	Camps and recreational vehicle parks	7.2	6.2	4.0

Table A-2.2. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
703, 704	Camps and membership lodging	4.5	3.6	2.5	4.5	3.9	2.4
703	Camps and recreational vehicle parks . .	5.3	5.3	2.3	5.2	5.6	2.5
704	Organization hotels and lodging houses, on membership basis	8.6	5.0	3.6	8.4	5.4	3.8

Table A-3.1. **Selected Personal Services (SIC 72)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
72	Personal services	1.0	1.5	0.7
721	Laundry, cleaning, and garment services	2.0	2.2	1.2
7211	Power laundries, family and commercial	4.9	4.9	1.8
7212	Garment pressing and agents for laundries and drycleaners	10.4	10.8	7.8
7213	Linen supply	6.0	5.7	0.9
7215	Coin-operated laundries and dry cleaning	3.0	3.6	2.1
7216	Dry cleaning plants, except rug cleaning	4.6	4.1	4.5
7217	Carpet and upholstery cleaning	5.8	5.3	2.4
7218	Industrial launderers	3.0	3.4	0.6
7221	Photographic studios, portrait	3.3	2.6	2.3
7231	Beauty shops	3.8	3.7	1.2
7241	Barber shops	1.1	1.2	0.5
7261	Funeral service and crematories	4.3	3.7	2.3
7291	Tax return preparation services	4.8	3.7	2.1

Table A-4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	Business Services			
73	Business services	1.9	1.6	0.8
731	Advertising	3.6	2.7	1.0
7311	Advertising agencies	4.4	3.5	1.5
7312	Outdoor advertising agencies	4.8	3.5	2.6
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5.4	4.6	1.8
7322	Adjustment and collection services	10.2	8.4	3.5
733	Mailing, reproduction, commercial art and photography, and stenographic services	2.0	1.9	1.2
7331	Direct mail advertising services	3.2	2.5	1.5
7334	Photocopying and duplicating services	6.1	5.8	4.2
7335	Commercial photography	4.0	4.9	3.1
7336	Commercial art and graphic design	4.1	3.6	2.6
7338	Secretarial and court reporting services	5.6	3.9	4.3
734	Services to dwellings and other buildings	5.2	3.5	2.7
7342	Disinfecting and pest control services	9.7	7.1	2.7
7349	Building cleaning and maintenance services, n.e.c	5.6	4.0	3.2
735	Miscellaneous equipment rental and leasing	3.3	3.2	1.8
7352	Medical equipment rental and leasing	7.9	6.8	2.5
7353	Heavy construction equipment rental and leasing	5.5	5.2	1.8
7359	Equipment rental and leasing, n.e.c	4.2	4.3	2.4
736	Personnel supply services	6.4	7.7	2.8
7361	Employment agencies	4.6	3.1	3.6
7363	Help supply services	7.3	9.0	3.4
737	Computer programming, data processing, and other computer related services	2.5	2.3	1.7
7371	Computer programming services	6.4	7.1	5.2
7372	Prepackaged software	5.3	5.1	1.8
7373	Computer integrated systems design	7.9	6.9	4.1
7374	Computer processing and data preparation and processing services	2.2	2.1	0.9
7375	Information retrieval services	3.2	3.4	2.0
7376	Computer facilities management services	5.6	4.6	2.6
7377	Computer rental and leasing	2.4	3.3	2.3
7378	Computer maintenance and repair	6.1	5.5	4.3
7379	Computer related services, n.e.c	8.3	6.9	3.2
738	Miscellaneous business services	4.6	3.0	2.4
7381	Detective, guard, and armored car services	5.1	5.6	2.5
7382	Security systems services	4.0	4.1	1.6
7384	Photofinishing laboratories	7.2	6.9	0.6
	Legal Services			
81	Legal services	2.4	2.1	1.7
	Engineering, Accounting, Research, Management, and Related Services			
87	Engineering, accounting, research, management, and related services	1.5	1.5	0.8
871	Engineering, architectural, and surveying services	2.7	3.0	1.6
8711	Engineering services	3.5	3.6	1.9
8712	Architectural services	6.6	5.0	3.3
8713	Surveying services	6.3	7.5	2.7
872	Accounting, auditing, and bookkeeping services	3.9	4.0	1.1
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	4.3	3.4	2.8
8731	Commercial physical and biological research	8.1	6.8	3.1
8732	Commercial economic, sociological, and educational research	6.8	7.1	3.4
8734	Testing laboratories	11.6	10.3	4.3
874	Management and public relations services	2.5	2.1	1.8
8741	Management services	7.2	6.2	3.7
8742	Management consulting services	3.2	3.3	2.2
8743	Public relations services	7.0	5.8	2.4
8744	Facilities support management services	4.6	4.8	1.9
8748	Business consulting services, n.e.c	3.3	3.6	1.8

Table A-4.2. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1997 and 1998**

Sources of receipts	Receipts		Year-to-year ratio 1998/1997	Percent of total dollar volume	
	1998	1997		1998	1997
Total	2.5	2.4	1.7	(X)	(X)
Computer integrated systems	8.6	7.0	6.4	8.3	6.5
Custom computer programming and software design ..	8.9	9.2	6.2	6.8	7.8
Prepackaged computer software design, development, and production	5.3	5.4	2.7	4.3	5.0
Information retrieval services	6.8	6.8	3.5	6.7	6.8
Computer processing and data preparation services ...	3.4	2.9	2.0	4.4	3.5
Computer facilities management services	9.2	12.3	11.4	8.8	11.9
Computer rental and leasing	2.3	2.2	1.9	2.2	3.2
Maintenance and repair of computers and peripheral equipment	7.6	6.2	5.9	7.4	5.8
Computer consulting	4.0	6.0	4.5	4.1	5.6
Other computer services	5.8	5.8	4.1	5.7	5.9
All other receipts	4.8	5.6	4.8	4.9	6.0

X Not applicable.

Table A-5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	Automotive Repair, Services, and Parking			
75	Automotive repair, services, and parking	1.4	1.4	1.0
751	Automotive rental and leasing, without drivers	3.0	2.7	0.5
7513	Truck rental and leasing, without drivers	6.7	6.5	0.9
7514	Passenger car rental	2.5	2.4	0.9
7515	Passenger car leasing	3.4	3.1	1.6
752	Automobile parking	4.4	5.8	1.6
753	Automotive repair shops	1.9	2.0	1.4
7532	Top, body, and upholstery repair and paint shops	3.8	4.3	2.3
7533	Automotive exhaust system repair shops	6.4	5.3	3.2
7534	Tire retreading and repair shops	5.8	5.8	1.7
7536	Automotive glass replacement shops	7.6	5.9	3.0
7537	Automotive transmission repair shops	5.3	4.7	1.7
7538	General automotive repair shops	3.8	3.0	1.9
7539	Automotive repair shops, n.e.c.	4.2	3.5	3.2
754	Automotive services, except repair	4.6	3.7	3.3
7542	Carwashes	6.1	5.2	6.4
	Miscellaneous Repair Services			
76	Miscellaneous repair services	2.3	2.8	1.0
762	Electrical repair shops	5.7	4.6	2.7
7622	Radio and television repair shops	5.0	5.8	3.9
7623	Refrigeration and air-conditioning service and repair shops	7.4	7.8	4.5
7692	Welding repair	9.1	8.2	4.2
7694	Armature rewinding shops	5.2	4.6	2.4

Table A-6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	Motion Pictures			
78	Motion pictures	2.2	2.3	1.4
781, 782	Motion picture production, distribution, and allied services ..	3.2	2.8	1.9
783	Motion picture theaters	2.4	2.0	1.0
784	Video tape rental	3.4	4.8	2.5
	Amusement and Recreation Services			
79	Amusement and recreation services	2.7	3.3	0.9
791	Dance studios, schools, and halls	7.4	5.0	3.7
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	11.1	12.0	4.3
793	Bowling centers	4.2	4.2	2.0
794	Commercial sports	2.8	2.6	1.5
7941	Professional sports clubs and promoters	4.0	3.6	1.8
7948	Racing, including track operation	4.2	3.8	2.8
799	Miscellaneous amusement and recreation services	3.2	3.3	1.2
7991	Physical fitness facilities	5.6	4.5	3.3
7992	Public golf courses	3.1	3.3	2.9
7993	Coin-operated amusement devices	3.7	3.9	3.2
7996	Amusement parks	1.2	1.1	0.5
7997	Membership sports and recreation clubs	13.3	15.1	4.2

Table A-7.1. **Selected Health Services (SIC 80)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
80	Health services	1.0	1.4	0.6
801	Offices and clinics of doctors of medicine	3.0	2.6	1.4
802	Offices and clinics of dentists	3.0	2.4	1.1
803	Offices and clinics of doctors of osteopathy	3.3	2.2	1.9
804	Offices and clinics of other health practitioners	2.2	2.0	1.1
8041	Offices and clinics of chiropractors	2.6	1.8	1.8
8042	Offices and clinics of optometrists	3.9	2.9	1.5
8043	Offices and clinics of podiatrists	6.5	5.3	3.0
805	Nursing and personal care facilities	5.3	5.2	2.6
806	Hospitals	2.8	3.1	1.2
8062	General medical and surgical hospitals	3.7	3.7	1.0
8063	Psychiatric hospitals	9.8	8.2	7.7
8069	Specialty hospitals, except psychiatric	2.3	2.2	1.6
807	Medical and dental laboratories	5.3	5.5	1.8
8071	Medical laboratories	6.2	6.4	2.5
8072	Dental laboratories	8.0	7.0	2.9
808	Home health care services	6.1	4.6	3.0
809	Miscellaneous health and allied services, n.e.c.	4.1	4.7	2.1
8092	Kidney dialysis centers	6.1	4.9	2.1
8093	Specialty outpatient facilities, n.e.c.	5.8	5.2	3.0

Table A-7.2. **Selected Health Services (SIC 80 pt.)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
80 pt.	Selected health services	3.5	3.4	1.3	3.3	3.5	1.0
801	Offices and clinics of doctors of medicine	4.5	4.0	1.4	4.4	3.8	1.0
805	Nursing and personal care facilities	5.8	5.2	2.0	5.6	5.7	2.2
806	Hospitals	4.1	4.0	1.5	3.9	4.1	1.2
8062	General medical and surgical hospitals	4.6	4.3	1.6	4.3	4.5	1.3
8063	Psychiatric hospitals	5.8	5.8	0.7	6.8	6.8	0.6
8069	Specialty hospitals, except psychiatric	7.7	8.6	0.8	8.2	9.1	0.9
808	Home health care services	10.3	8.7	2.9	9.4	7.9	2.8
809	Miscellaneous health and allied services, n.e.c.	3.5	4.2	2.5	3.9	3.8	2.8
8092	Kidney dialysis centers	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c. ...	6.8	6.0	4.0	6.0	5.1	3.8

- Represents zero.

Table A-7.3. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Type of Service Performed: 1997 and 1998

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997	Receipts		Year-to-year ratio 1998/ 1997
	1998	1997		1998	1997		1998	1997		1998	1997		1998	1997		1998	1997	
Total	3.1	2.8	1.5	3.2	2.5	1.2	3.6	2.4	2.0	3.0	2.1	2.0	4.2	3.2	1.7	7.0	5.6	3.2
Patient care and other medical professional services	3.1	2.8	1.4	3.3	2.6	1.2	3.6	2.4	2.0	2.9	2.2	2.1	5.0	3.9	2.3	6.9	5.6	3.1
Patient care services	2.9	2.9	1.6	3.1	2.5	1.3	3.8	2.6	2.1	3.0	2.2	2.1	4.9	3.5	2.8	6.9	5.6	3.0
Laboratory services	12.0	12.0	4.4	15.7	15.0	11.9	12.8	16.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	12.3	13.1	5.4	22.2	21.4	17.8	12.8	16.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	14.9	15.0	13.8	17.9	14.0	18.0	18.3	18.6	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	12.9	13.3	7.8	13.0	10.3	10.6	8.1	7.1	11.0	5.5	8.9	6.4	-	-	-	10.2	10.6	7.7
Other patient care services	2.7	2.6	1.5	3.2	2.6	1.4	4.0	2.7	2.2	3.0	2.3	2.3	5.0	3.9	2.4	6.9	5.6	3.0
Hospital inpatient services	5.3	4.9	2.1	(S)	(S)	(S)	9.5	12.5	6.8	(S)	(S)	(S)	(S)	(S)	(S)	17.1	16.1	(S)
Hospital outpatient services	7.2	4.7	4.2	(S)	(S)	(S)	10.3	12.1	10.0	(S)	(S)	(S)	(S)	(S)	(S)	15.9	14.0	7.5
Services delivered in doctor's office	3.3	3.1	2.4	3.3	2.7	1.4	5.5	5.1	3.4	3.0	2.3	2.3	5.0	3.8	2.8	6.4	4.9	3.6
Other services delivered (e.g. nursing homes, private homes, etc.)	12.2	13.9	10.2	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	17.1	10.7	9.0
Merchandise sales	13.3	16.0	14.9	(S)	(S)	(S)	(S)	(S)	(S)	12.4	10.8	17.1	4.5	4.0	2.1	17.1	13.3	8.6
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	4.6	4.1	2.1	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	11.7	10.2	(S)	(S)	(S)	(S)	15.1	13.6	8.0
Prescription drugs	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	18.5	18.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

Table A-7.4. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Employer Firms, by Type of Service Performed: 1997 and 1998

Type of service	Doctors of medicine (SIC 8011)		Dentists (SIC 8021)		Doctors of osteopathy (SIC 8031)		Chiropractors (SIC 8041)		Optometrists (SIC 8042)		Podiatrists (SIC 8043)	
	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
Total	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Patient care and other medical professional services	0.4	0.4	0.4	0.6	0.3	0.2	0.5	0.5	2.5	2.5	0.6	0.6
Patient care services ...	0.7	0.7	0.5	0.8	0.8	0.7	0.7	0.6	2.9	2.5	0.7	0.7
Laboratory services ..	11.2	11.2	16.4	14.8	12.7	16.2	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	11.4	12.2	22.8	21.5	12.9	16.9	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	15.1	14.9	17.9	13.0	17.9	18.7	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	10.9	11.9	13.4	10.1	8.5	7.2	4.9	8.6	-	-	7.2	8.5
Other patient care services	1.2	1.3	0.9	0.9	1.0	0.9	0.8	0.9	2.9	2.5	0.8	0.9
Hospital inpatient services	3.5	3.9	(S)	(S)	8.2	12.4	(S)	(S)	(S)	(S)	13.9	14.5
Hospital outpatient services	8.1	5.2	(S)	(S)	11.9	12.7	(S)	(S)	(S)	(S)	9.4	9.5
Services delivered in doctor's office ..	2.2	2.1	0.9	0.9	3.4	3.7	0.9	1.1	3.2	2.8	2.5	1.7
Other services delivered (e.g. nursing homes, private homes, etc.)	12.7	13.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	16.6	11.2
Merchandise sales	12.5	16.5	(S)	(S)	(S)	(S)	11.3	10.8	2.1	2.2	12.5	10.9
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2.2	2.2	-	-
Orthopedic appliances ..	(S)	(S)	(S)	(S)	(S)	(S)	9.7	9.8	(S)	(S)	14.8	13.5
Prescription drugs	(S)	(S)	(S)	(S)	(S)	(S)	-	-	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies ..	(S)	(S)	(S)	(S)	(S)	(S)	17.3	18.0	(S)	(S)	(S)	(S)

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

Table A-7.5. **Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1997 and 1998**

1987 SIC code	Type of source	Total			Medicare			Medicaid			Other Government			Private Insurance			Patient			Other		
		Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997	Receipts		Year- to-year ratio 1998/ 1997
		1998	1997		1998	1997		1998	1997		1998	1997		1998	1997		1998	1997		1998	1997	
801	Offices and clinics of doctors of medicine	3.1	2.8	1.5	4.3	3.9	2.5	5.4	5.9	4.0	5.4	5.8	7.8	3.7	3.6	1.7	5.1	5.7	2.7	10.9	12.3	8.3
802	Offices and clinics of dentists	3.2	2.5	1.2	(S)	(S)	(S)	12.7	12.0	15.2	(S)	(S)	(S)	2.9	2.9	1.5	4.3	2.8	2.0	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	3.6	2.4	2.0	4.2	4.3	2.6	11.9	9.8	4.8	15.8	15.4	(S)	5.1	4.4	2.5	9.0	7.1	5.2	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	2.6	2.5	1.3	5.5	7.1	2.7	21.5	18.3	4.4	(S)	(S)	(S)	3.7	3.3	2.4	2.7	3.8	1.8	7.5	5.0	6.1
8041	Offices and clinics of chiropractors	3.0	2.1	2.0	5.6	6.2	5.3	11.9	9.0	17.3	(S)	(S)	(S)	4.0	3.2	3.0	5.0	4.1	2.2	(S)	(S)	(S)
8042	Offices and clinics of optometrists	4.2	3.2	1.7	8.7	7.1	2.9	11.8	10.4	5.1	(S)	(S)	(S)	6.9	6.0	3.8	3.8	4.0	2.4	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	7.0	5.6	3.2	6.7	4.3	4.2	12.6	12.2	9.3	(S)	(S)	(S)	7.8	6.9	4.4	10.4	10.3	5.1	(S)	(S)	(S)
805	Nursing and personal care facilities	5.4	5.3	2.7	6.8	6.4	2.9	6.3	6.3	2.8	13.5	17.1	7.9	11.4	9.8	3.8	8.6	7.3	4.0	9.8	11.4	4.3

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-7.6. **Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Employer Firms, by Source: 1997 and 1998**

1987 SIC code	Kind of business	Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
801	Offices and clinics of doctors of medicine	3.5	4.0	5.6	5.0	6.8	6.9	1.2	1.9	4.4	4.5	9.6	11.6
802	Offices and clinics of dentists	(S)	(S)	11.3	11.3	(S)	(S)	1.9	1.6	2.0	1.8	(S)	(S)
803	Offices and clinics of doctors of osteopathy . .	4.8	4.9	9.0	8.6	13.2	15.3	2.8	3.5	8.7	6.3	(S)	(S)
804	Offices and clinics of other health practitioners	5.5	6.5	16.5	17.2	(S)	(S)	2.0	2.7	2.7	3.3	7.5	5.3
8041	Offices and clinics of chiropractors	4.7	5.0	10.9	8.5	(S)	(S)	2.3	2.0	4.1	4.2	(S)	(S)
8042	Offices and clinics of optometrists	5.8	5.7	10.8	9.3	(S)	(S)	4.3	5.3	2.4	2.8	(S)	(S)
8043	Offices and clinics of podiatrists	4.1	3.2	9.9	11.6	(S)	(S)	2.8	2.5	6.0	6.8	(S)	(S)
805	Nursing and personal care facilities	3.9	3.5	2.5	2.4	11.1	14.8	7.5	8.8	7.3	5.8	10.0	11.9

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-8.1. **Social Services (SIC 83)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
83	Social services	5.2	4.3	2.2
8331	Job training and vocational rehabilitation services	10.1	8.5	1.8
8351	Child day care services	2.5	1.6	2.6
8361	Residential care	6.3	4.9	2.7

Table A-8.2. **Social Services (SIC 83)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
83	Social services	6.2	5.4	1.6	6.0	5.6	3.2
8322	Individual and family social services	6.4	5.7	2.3	6.0	5.5	6.3
8331	Job training and vocational rehabilitation services	9.4	8.4	2.3	6.2	6.4	2.9
8351	Child day care services	10.1	9.9	1.8	10.4	9.9	2.3
8361	Residential care	3.1	3.6	2.8	2.4	1.7	1.6